W.P. No. 1393 of 2001 (M/B)
(Old No. 23592/1999)

Hon. P.C. Verma, A.C.J.
Hon. Rajesh Tandon, J.

Heard Mr. Sudhir Agarwal, learned counsel for the petitioner and Mr. D.S. Patni, learned Advocate for the respondents.

The controversy raised in this writ petition relates to the payment of stamp duty on the security bond. No other point is pressed in this writ petition.

This controversy is squarely covered by this decision of the Allahabad High Court in the case of Tejveer Singh & others Vs State of U.P. & others reported in 1997 (29) A.L.R. 687 in which it has been held that the petitioners were liable to pay fixed stamp duty at the rate of Rs. 100/- only and not the stamp duty calculated on ad-valorem basis.

Benefit of this judgment shall also be made available to the petitioner.

Petition is disposed of in the same terms.

(R.T., J.) **(P.C.V, A.C.J.)**
Dt. 23.03.2004.
G